

October 26, 2009

Irving H. Picard, Trustee
c/o Baker & Hostetler
45 Rockefeller Plaza
New York, NY 10111

REF: Case No. 08-1789 (BRL)

I contest the formula used for your denial of my claim for reimbursement for loss on my account at BLMIS. I believe the formula for reimbursement should be the balance shown on the last account statement I received from BLMIS. I await further findings of the court hearing scheduled for sometime in February 2009.

Mark Goroff
Acct. No. 1ZA240
Claim Number 000993

Breath Appeal™

448A Hammerstone Lane
Stratford, CT 06614

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